

Message Text

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ORIGIN EUR-25

INFO OCT-01 ISO-00 L-03 EB-11 COME-00 CIAE-00 INR-11

NSAE-00 RSC-01 TRSE-00 HEW-08 /060 R

DRAFTED BY EUR/SOV:PLYNN

APPROVED BY EUR/SOV:MGARRISON

L/EUR:MR. RANIER

EB/ITP/EWT:SGOODMAN

EUR/SOV:MKOVNER

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R 232219Z AUG 74

FM SECSTATE WASHDC

TO AMEMBASSY MOSCOW

C O N F I D E N T I A L STATE 186078

E.O. 11652:N/A

TAGS: BGEN, ETRD, UR

SUBJECT: SOVIET TAXATION OF AMERICAN BUSINESSES

1. KAMA RIVER PURCHASING COMMISSION HAS REQUESTED DEPARTMENT TO TAKE STEPS NECESSARY TO SECURE EXEMPTION OF ITS STAFF FROM PERSONAL FEDERAL TAXATION, PRINCIPALLY FEDERAL INCOME AND FICA TAXES. QUESTION WILL BE SETTLED IN ACCORDANCE WITH 26 U.S.C. 893. PRECEDENT OF FEDERAL EXEMPTION IS FOLLOWED BY MANY STATES.

2. IN ORDER TO ASSIST DEPARTMENT IN EVALUATING RECIPROCAL IMPLICATIONS REQUEST EMBASSY TO INVESTIGATE PRESENT TAX STATUS OF US NATIONAL EMPLOYEES OF AMERICAN BUSINESSES IN USSR IN REGARD TO SOVIET ALL-UNION AND LOCAL TAXES, BOTH DIRECT AND, IF SIGNIFICANT, INDIRECT. ACTION REQUESTED MIGHT INCLUDE INQUIRY AT ACCREDITED OFFICES OF FACT AND AMOUNT OF ANY TAX ASSESSMENTS, EXAMINATION OF EXISTING OR PROPOSED ALL-UNION OR LOCAL REGULATIONS, AND, AT EMBASSY'S DISCRETION, CONSULTATION WITH MFA OR MFT AS TO THEIR FUTURE INTENTIONS IN THIS REGARD.

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3. TO EXTENT INFORMATION CAN BE GARNERED READILY IN TAKING

ACTION REQUESTED PARA. 2, EMBASSY REQUESTED TO INCLUDE INFORMATION ON TAX STATUS OF AMERICAN BUSINESSES IN USSR WITH REGARD TO LOCAL AND ALL-UNION TAXES, DIRECT AND INDIRECT.

4. EMBASSY COMMENT ALSO REQUESTED AS TO POSSIBLE REPERCUSSIONS OF UNILATERAL US ACTION IN GRANTING OR DENYING TAX EXEMPTION TO STAFF OF SOVIET ECONOMIC ORGANIZATION LIKE KRPC. KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: PERSONNEL, BUSINESS FIRMS, WAGE TAXES, TAX RELIEF, GOVERNMENT REVENUES, INVESTIGATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 23 AUG 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: boyleja
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974STATE186078
Document Source: CORE
Document Unique ID: 00
Drafter: PLYNN
Enclosure: DG ALTERED
Executive Order: GS
Errors: N/A
Film Number: D740234-0715
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740821/aaaaarsh.tel
Line Count: 69
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN EUR
Original Classification: CONFIDENTIAL
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: CONFIDENTIAL
Previous Handling Restrictions: n/a
Reference: n/a
Review Action: RELEASED, APPROVED
Review Authority: boyleja
Review Comment: n/a
Review Content Flags:
Review Date: 10 JUN 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <10 JUN 2002 by cunninfx>; APPROVED <04 MAR 2003 by boyleja>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: SOVIET TAXATION OF AMERICAN BUSINESSES
TAGS: BGEN, ETRD, UR, US, KAMA RIVER PURCHASING COMMISSION
To: MOSCOW
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005